

CERTIFICATE - CITY OF EVEREST, Kansas 2019 Budget

To the Clerk of Brown County, State of Kansas
We, the undersigned officers of
CITY OF EVEREST

certify that: 1) the hearing mentioned in the attached publication was held;
2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2019; and 3) the Amount(s)
of 2018 Ad Valorem Tax are within statutory limitations for the 2019 Budget.

Table of Contents:	K.S.A.	Page No.	2019 Adopted Budget		County Clerk's Use Only
			Expenditures	Amount of 2018 Ad Valorem Tax	
Computation to Det. Limit for 2019		2	0	0	
MVT, RVT, 16/20M Tax Allocation		3	0	0	
Schedule of Transfers		4	0	0	
Statement of Indebtedness		5	0	0	
Statement of Lease Purchases - NONE			0	0	
General	12-101a	6	187,159	58,853	<u>43.768</u>
Spec. Fire and Police	12-11a03	7	6,948	5,713	<u>4.249</u>
Library	12-1220	8	8,726	7,174	<u>5.335</u>
City Hall	12-101a	9	1,000	0	
Special Highway	12-101a	10	27,000	0	
Trash Collection	12-2104	11	15,000	0	
Water and Sewer	12-630a	12	86,946	0	
Bond and Interest	10-113	13	26,946	0	
Total			<u>359,725</u>	<u>71,740</u>	<u>53.352</u>

Hearing Notice/Budget Summary

14

Publication

Charters/Election Questions

Final Assessed Valuation

1,344,652

State Use Only:

Received _____

Reviewed by _____

Follow-up: Yes ___ No ___

Assisted by:

James T Scherer, CPA
109 South Sixth
Hiawatha, KS 66434
785-742-2531

Charles L. George
Roger Knudsen
Dean Wifly

Governing Body

Attest: October 18, 2018 (If not assisted so state)

James R. Dornau
County Clerk

List any resolution setting a fund levy limit:

Computation to Determine Limit for 2019 Budget

		Amount of Levy
1. Total tax levy amount in 2018 budget		73,039
2. Debt service levy in 2018 budget		<u>0</u>
3. Tax levy excluding debt service (1 - 2)		73,039
2018 Valuation Info. for Valuation Adjustments:		
4. New Improvements for 2018	5,242	
5. Increase in personal property for 2018		
5a. Personal property 2018	18,828	
5b. Personal property 2017	<u>21,268</u>	
5c. Increase in personal property (5a - 5b) If 5c is negative, enter a zero		0
6. Valuation of annexed territory for 2018		
6a. Real estate	0	
6b. State assessed	0	
6c. New improvements	<u>0</u>	
6d. Total adjustment (6a + 6b - 6c)		0
7. Valuation of property changed in use during 2018		<u>0</u>
8. Total valuation adjustment (4 + 5c + 6d + 7)		<u>5,242</u>
9. Total estimated valuation July 1, 2018	1,345,206	
10. Total valuation less valuation adjustment (9 - 8)		1,339,964
11. Factor for increase (8 divided by 10)		.00391
12. Amount of increase (11 times 3)		<u>286</u>
13. Maximum tax levy, excluding debt service, prior to CPI adjustment (3 + 12)		<u>73,325</u>
14. Debt service levy in this 2019 budget		<u>0</u>
15. Tax levy, including debt service, prior to CPI adjustment (13 + 14)		<u>73,325</u>
16. Consumer Price Index for all urban consumers for calendar year 2017		<u>.1200 %</u>
17. Consumer Price Index adjustment (3 times 16)		<u>88</u>
18. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication.' (15 + 17)		<u>73,412</u>

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount on line 18, you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

Allocation of Motor Vehicle Tax, Rec Vehicle Tax, 16/20M Vehicle Tax, Com Vehicle Tax and Watercraft Tax

2018 Budgeted Fund	Allocation for Year 2019					
	Tax Levy Amount					
	in 2018					
	Budget	MVT	RVT	16/20M Veh Tax	Commercial Veh Tax	Watercraft Veh Tax
General	60,283	12,080	253	664	176	0
Spec. Fire and Police	5,655	1,133	24	62	16	0
Library	7,101	1,423	30	78	21	0
	73,039	14,636	307	804	213	0

Schedule of Transfers

Year	Fund Transferred From:	Funds Transferred To:	Amount	Statutory Authority
2017	General	Special Highway	4,022	STREETS
2017	Water and Sewer	Bond and Interest	26,946	DEBT SERVICE
			<u>30,968</u>	
2018	General	Special Highway	20,000	STREETS
2018	Water and Sewer	Bond and Interest	26,946	DEBT SERVICE
			<u>46,946</u>	
2019	General	Special Highway	20,000	STREETS
2019	Water and Sewer	Bond and Interest	26,946	DEBT SERVICE
			<u>46,946</u>	

CITY OF EVEREST
Statement of Indebtedness

State of Kansas
2019 Budget Form

Statement of Indebtedness

Issue Date	Retire Date	Interest Rate	Amount of Bonds Issued	Amount Outstanding 1-1-2018	Due Date Interest/Principal	Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal
<u>Gen Obl Bonds</u>									
2010-GO	SER 2010-B				10/21				
10/10	10/50	2.25	160,800	141,919	10/21	3,200	2,939	3,139	3,000
2010-GO	SER 2010-A				10/21				
10/10	10/50	2.25	545,000	481,018	10/21	10,849	9,957	10,643	10,163
			<u>622,937</u>			<u>14,049</u>	<u>12,896</u>	<u>13,782</u>	<u>13,163</u>
			0	0		0	0	0	0
			<u>0</u>			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF EVEREST
General

State of Kansas
2019 Budget Form

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	137,464	142,209	73,833
Cancelled Prior Year Encumbrances	0		
Receipts			
Ad Valorem Tax	56,914	60,283	0
Watercraft Tax	0	53	0
Motor Vehicle Tax	10,743	11,299	12,080
Rec Vehicle Tax	204	282	253
16/20M Vehicle Tax	319	196	664
Commercial Vehicle Tax	167	232	176
Sales Tax	25,188	26,000	26,000
Franchise Fees	16,418	15,000	15,000
Interest Income	182	300	300
Miscellaneous	11,198	0	0
Total Receipts	121,333	113,645	54,473
Resources Available	258,797	255,854	128,306
Expenditures			
General Government	80,844	100,000	100,000
Neighborhood Revit. Reb.	0	0	1,466
Capital Outlay	15,400	45,000	45,000
	15,400	45,000	46,466
Fire	0	5,000	5,000
Street Lights	11,423	12,021	15,693
Sewer Utility	4,899	0	0
Transfer to Spec. Hwy.	4,022	20,000	20,000
Total Expenditures	116,588	182,021	187,159
Unencumbered Cash Balance, Dec. 31	142,209	73,833	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			187,159
Tax Required			58,853
Delinquency Computation			0
Amount of 2018 Ad Valorem Tax			58,853

CITY OF EVEREST
Spec. Fire and Police

State of Kansas
2019 Budget Form

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	0	0	0
Cancelled Prior Year Encumbrances	0		
Receipts			
Ad Valorem Tax	5,374	5,655	0
Watercraft Tax	0	5	0
Motor Vehicle Tax	1,054	1,082	1,133
Rec Vehicle Tax	20	27	24
16/20M Vehicle Tax	31	19	62
Commercial Vehicle Tax	16	22	16
Total Receipts	6,495	6,810	1,235
Resources Available	6,495	6,810	1,235
Expenditures			
General Government	0	0	138
Neighborhood Revit. Reb.			138
Fire	6,495	6,810	6,810
Total Expenditures	6,495	6,810	6,948
Unencumbered Cash Balance, Dec. 31	0	0	xxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			6,948
Tax Required			5,713
Delinquency Computation			0
Amount of 2018 Ad Valorem Tax			5,713

CITY OF EVEREST
Library

State of Kansas
2019 Budget Form

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	0	0	0
Cancelled Prior Year Encumbrances	0		
Receipts			
Ad Valorem Tax	6,765	7,101	0
Watercraft Tax	0	6	0
Motor Vehicle Tax	1,318	1,360	1,423
Rec Vehicle Tax	25	34	30
16/20M Vehicle Tax	39	24	78
Commercial Vehicle Tax	20	28	21
Total Receipts	8,167	8,553	1,552
Resources Available	8,167	8,553	1,552
Expenditures			
General Government	0	0	173
Neighborhood Revit. Reb.			173
Library	8,167	8,553	8,553
Total Expenditures	8,167	8,553	8,726
Unencumbered Cash Balance, Dec. 31	0	0	xxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			8,726
Tax Required			7,174
Delinquency Computation			0
Amount of 2018 Ad Valorem Tax			7,174

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	8	84	84
Cancelled Prior Year Encumbrances	0		
Receipts			
Rents	200	1,000	1,000
Total Receipts	200	1,000	1,000
Resources Available	208	1,084	1,084
Expenditures			
General Government	124	1,000	1,000
Contractual Services	124	1,000	1,000
Total Expenditures	124	1,000	1,000
Unencumbered Cash Balance, Dec. 31	84	84	84

CITY OF EVEREST
Special Highway

State of Kansas
2019 Budget Form

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	3,887	1,639	2,139
Cancelled Prior Year Encumbrances	0		
Receipts			
State Motor Fuels Tax	7,438	7,500	7,500
Transfer from Gen Fund	4,022	20,000	20,000
Total Receipts	11,460	27,500	27,500
Resources Available	15,347	29,139	29,639
Expenditures			
Streets	13,708	27,000	27,000
Total Expenditures	13,708	27,000	27,000
Unencumbered Cash Balance, Dec. 31	1,639	2,139	2,639

CITY OF EVEREST
Trash Collection

State of Kansas
2019 Budget Form

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	26,445	26,754	26,754
Cancelled Prior Year Encumbrances	0		
Receipts			
Trash Service Fees	13,389	15,000	15,000
Total Receipts	13,389	15,000	15,000
Resources Available	39,834	41,754	41,754
Expenditures			
Trash Utility			
Contractual Services	0	5,000	5,000
Materials and Supplies	13,080	10,000	10,000
	13,080	15,000	15,000
Total Expenditures	13,080	15,000	15,000
Unencumbered Cash Balance, Dec. 31	26,754	26,754	26,754

CITY OF EVEREST
Water and Sewer

State of Kansas
2019 Budget Form

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	17,661	14,552	7,606
Cancelled Prior Year Encumbrances	0		
Receipts			
Charges for Services	72,867	80,000	80,000
Total Receipts	72,867	80,000	80,000
Resources Available	90,528	94,552	87,606
Expenditures			
Water Utility	41,802	45,000	45,000
Capital Outlay	7,228	15,000	15,000
	7,228	15,000	15,000
Debt Service	26,946	26,946	26,946
Total Expenditures	75,976	86,946	86,946
Unencumbered Cash Balance, Dec. 31	14,552	7,606	660

NOTICE OF HEARING 2019 Budget

The governing body of CITY OF EVEREST will meet on the
1st day of August, 2018 at 7:00 pm at

Northfield Village Meeting Room for the purpose of hearing and answering objections of
taxpayers relating to the proposed use of all funds and the amount of 2018 ad valorem tax.

Detailed budget information is available at City Hall
and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2019 Expenditures" and the "Amount of 2018 Ad Valorem Tax" establish
the maximum limits of the 2019 budget. The "Est Tax Rate" is subject to change
depending on the final assessed valuation. Tax rates are expressed in mills.

Fund	2017		2018		Proposed Budget 2019		
	Prior Year Actual Expenditures	Actual Tax Rate	Current Year Estimate of Expenditures	Actual Tax Rate	Expenditures	Amount of 2018 Ad Valorem Tax	Est Tax Rate
General	116,588	42.702	182,021	43.973	187,159	58,853	43.750
Spec. Fire and Police	6,495	4.089	6,810	4.125	6,948	5,713	4.247
Library	8,167	5.140	8,553	5.180	8,726	7,174	5.333
City Hall	124		1,000		1,000	0	.000
Special Highway	13,708		27,000		27,000	0	.000
Trash Collection	13,080		15,000		15,000	0	.000
Water and Sewer	75,976		86,946		86,946	0	.000
Bond and Interest	26,946		26,946		26,946	0	.000
Totals	261,084	51.931	354,276	53.278	359,725	71,740	53.330
Less: Transfers	30,968		46,946		46,946		
Net Expenditures	230,116		307,330		312,779		
Total Tax Levied	72,249		73,039				
Assessed Valuation		1,391,258		1,370,903		1,345,206	

Outstanding Indebtedness, January 1,

	2016	2017	2018
General Obligation Bonds	647,928	635,566	622,937
Revenue Bonds	0	0	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	0	0	0
Other Debt	0	0	0
Total	647,928	635,566	622,937

Clerk